

**Alabama Department of Revenue  
Nexus Questionnaire**

**Legal Name of Entity:** \_\_\_\_\_ **Doing Business As (DBA):** \_\_\_\_\_

**Address:** \_\_\_\_\_ **City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

1. Is the business currently filing taxes with Alabama? Yes No  
If so, which tax types? Sales \_\_\_\_\_ Use \_\_\_\_\_ Corporate Income \_\_\_\_\_ Withholding \_\_\_\_\_ Other \_\_\_\_\_
2. Is the business registered with the Alabama Secretary of State's Office? Yes No  
If so, please enter the date the business registered \_\_\_\_\_
3. Does the business lease real or personal property in Alabama? Yes No  
If yes, is the property real or personal? \_\_\_\_\_
4. Total property in Alabama \$ \_\_\_\_\_ Total property everywhere \$ \_\_\_\_\_  
Total payroll in Alabama \$ \_\_\_\_\_ Total payroll everywhere \$ \_\_\_\_\_  
Total sales in Alabama \$ \_\_\_\_\_ Total sales everywhere \$ \_\_\_\_\_  
Does the Alabama property, payroll, or sales account for 25% of the total property, payroll, or sales? \_\_\_\_\_
5. Has the business ever executed contracts in Alabama? Yes No  
If so, please describe the nature of the contract or include a copy of the contract?  
\_\_\_\_\_
6. Does the business have employees or representatives (such as a broker, agent, etc.) who perform the following activities in **Alabama**: (if the business had employees or representatives based in another state but whose activities with Alabama customers include any of the below, answer "Yes")
  - a. Solicit orders *without* the authority to approve Yes No
  - b. Solicit orders *with* the authority to approve Yes No
  - c. Sell tangible personal property Yes No
  - d. Accept or secure deposits or down payments on sales Yes No
  - e. Conduct credit investigations or arrange credit and financing for purchasers of its products Yes No
  - f. Make collections of current or delinquent accounts Yes No
  - g. Rectify or assist in rectifying any product, credit, shipping or similar complaint arising from the purchase or use of its products Yes No
  - h. Repossess items or property of the business Yes No
  - i. Offer technical assistance and/or training to purchasers of its products before or after the sale Yes No
  - j. Periodically or occasionally repair, service or replace faulty or damaged goods Yes No
  - k. Install or assemble its products after delivery Yes No
  - l. Maintain a sample or display room within the state. If yes, number of days maintained annually \_\_\_\_\_ Yes No
  - m. Inspect customers' inventories to ensure quality control Yes No
  - n. Maintain an office of any kind, in home or elsewhere in this state. If so, Yes No
    - i. Is the office other than an in-home office? Yes No
    - ii. Is inventory for resale stored there? Yes No
    - iii. Are free samples stored there? Yes No

If you answered "Yes" to any of these statements, please provide additional information detailing the following information:

- a. In what year did your employees or representatives begin performance of these activities within Alabama? \_\_\_\_\_
- b. Have these services been performed within this state by your employees or other representatives every year since then?

If not, please explain. \_\_\_\_\_

- |       |   |            |           |
|-------|---|------------|-----------|
| 10.   | Do the employees have samples in Alabama? If so, please state the average value: \$_____.   | <b>Yes</b> | <b>No</b> |
| 12.   | Does the business have inventory stored in Alabama, including inventory stored in a third party warehouse?  | <b>Yes</b> | <b>No</b> |
| 13.   | Do employees of the company license rights or solicit orders for the sales of:  |            |           |
|       | a. Real Estate  | <b>Yes</b> | <b>No</b> |
|       | b. Services   | <b>Yes</b> | <b>No</b> |
|       | c. Intangible Property  | <b>Yes</b> | <b>No</b> |
|       | If so, please provide a description of property, service or intangible.   |            |           |
| <hr/> |   |            |           |
| 14.   | Does the business have agents or independent contractors selling products in Alabama?   | <b>Yes</b> | <b>No</b> |
| 15.   | Does the business participate in a partnership, as a general or limited partner, which has operations, conducts business or owns real property in Alabama?    | <b>Yes</b> | <b>No</b> |
| 16.   | Please attach job descriptions of your employees in this state, including description of position, nature and scope of duties and principal accountabilities. |            |           |
| 17.   | Is an independent contractor used in this state?  | <b>Yes</b> | <b>No</b> |
|       | a. If so, does the company ever consign inventory to the independent contractor?  | <b>Yes</b> | <b>No</b> |
|       | b. Are inventory samples to be given away?  | <b>Yes</b> | <b>No</b> |
|       | c. Is the inventory for resale?   | <b>Yes</b> | <b>No</b> |
|       | d. Does the independent contractor represent any other principal's merchandise?   | <b>Yes</b> | <b>No</b> |
|       | e. Must the independent contractor obtain your company's permission to represent another principal's merchandise?   | <b>Yes</b> | <b>No</b> |
| 18.   | Does your business issue credit cards to residents of this state?   | <b>Yes</b> | <b>No</b> |

#### Signature and Verification

I declare that the information furnished in response to this questionnaire is to the best of my knowledge and belief, true, correct and complete.

\_\_\_\_\_

Date

\_\_\_\_\_

Signature of Corporate Officer, Partner or Owner

\_\_\_\_\_

Title

Revised: September 7, 2017